IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 14379 of 2007(J)

PETITIONER:

M/S.AISWARYA TRADERS,
PALAKKAL BUILDING, COCHIN UNIVERSITY GATE,
SOUTH KALAMASSERY, REPRESENTED BY ITS
PROPRIETRESS, V.OMANA.

BY ADV. SRI.K.J.ABRAHAM

RESPONDENTS:

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1. THE SALES TAX OFFICER, I CIRCLE,
KALAMASSERY AT EDAPPALLY.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ASSESSMENT ORDER DT.21.3.2006.

P2: TRUE COPY OF APPEAL MEMORANDUM IN FORM NO.30 DT.8.5.2006.

P2(a): TRUE COPY OF APPEAL MEMORANDUM IN FORM NO.31C FOR STAY PETITION DT.8.5.2006.

P2(b): TRUE COPY OF THE PETITION FOR EARLY HEARING OF APPEAL DT.8.5.2006.

P3: TRUE COPY OF DEMAND NOTICE IN FORM NO.1 DT.26.6.2006.

P4: TRUE COPY OF FORM NO.3 PROHIBITORY ORDER BY R3 DT.24.4.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.14379 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2001-2002, there will be stay against recovery proceedings till disposal of appeal on petitioner remitting one third of the demand within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms